

Assessor's Use Only
Date Received

MOTOR VEHICLE EXCISE ABATEMENT APPLICATION  
CALENDAR YEAR \_\_\_\_\_  
General Laws Chapter 60A

Must be filed with Assessors by  
December 31 of the calendar year  
following the excise year or (30  
days after the bill is issued if that date is  
later)

INSTRUCTIONS: Complete **Both** sides of application. Please print or type.

A. TAXPAYER INFORMATION

Name(s)	Telephone # (     )	
Address	City/Town	zip code
Mailing address if different	City/Town	zip code

B. BILL INFORMATION. Complete using information as it appears on tax bill

Tax year	Plate/registration #
Issue Date	Tax Date
Bill Number	Vehicle Year
VIN number	Make

C. SIGNATURE

X _____	DATE _____
Subscribed under penalties of perjury	

YOU MUST ALSO COMPLETE SECTION D ON THE REVERSE SIDE

DISPOSITION OF APPLICATION (ASSESSOR'S USE ONLY)

CALENDAR YEAR	_____	ASSESSED EXCISE	\$ _____	BOARD OF ASSESSORS
BILL NUMBER	_____	ABATEMENT	\$ _____	
VALUATION	_____	ADJUSTED EXCISE	\$ _____	
MONTHS ASSESSED	_____			
Denied/Deemed Denied				_____
		CERTIFICATE NUMBER		_____
DATE MAILED	_____	_____		DATE _____

FILING THIS APPLICATION DOES **NOT** STAY THE COLLECTION OF YOUR EXCISE  
TO AVOID INTEREST, CHARGES AND COLLECTION ACTION, YOU **MUST** PAY EXCISE AS BILLED BY THE DUE DATE.

D. REASON(S) ABATEMENT SOUGHT. Check reason(s) you are applying and provide the specified documents. <u>2 documents required</u>	
Vehicle sold or traded	<input type="checkbox"/> Bill of sale <u>and either</u> a plate return receipt from the Registry of Motor Vehicles or a copy of new registration form if plate was transferred to another vehicle
Vehicle stolen or total loss	<input type="checkbox"/> Police report <u>if stolen</u> or insurance settlement letter if totaled <u>and either</u> a plate return receipt, CA-19 Form (Affidavit of Lost or Stolen Plate from RMV) or new registration form
Vehicle repossessed	<input type="checkbox"/> Notice from lien holder <u>and either</u> a plate return receipt, CA-19 Form or new registration form
Vehicle junked	<input type="checkbox"/> Receipt from junk yard <u>and either</u> a plate return receipt, CA-19 form or new registration form
Vehicle returned (lemon law)	<input type="checkbox"/> Letter from dealer certifying return <u>and either</u> a plate return receipt or new registration form
Moved from Monson before January 1 of tax year	<input type="checkbox"/> Date of move      /      / Proof RMV was notified of address change <u>before January 1 of tax year</u> <u>and</u> proof of residency before January 1 of tax year (e.g. utility bill, voter registration, lease agreement) <u>note:</u> you are <u>not</u> entitled to an abatement if you moved to another Massachusetts city or town during the same calendar year of the excise tax. You must notify the RMV within <u>30</u> days of moving and before January 1 to be billed by your new city or town next year.
Moved from Massachusetts	<input type="checkbox"/> Date of move      /      / New registration from new state or country <u>and either</u> a plate return receipt or CA-19 form
Exemption	<input type="checkbox"/> Type: _____ Documentation establishing qualifications
Other	<input type="checkbox"/> Explain: _____ appropriate documents

#### INFORMATION ABOUT YOUR MOTOR VEHICLE EXCISE

**MOTOR VEHICLE EXCISE:** You must pay an excise tax for any calendar year you own and register a motor vehicle in Massachusetts. The excise is assessed as of January 1, or the first day of the month the vehicle is registered if registered after January 1. Bills are issued by the city or town where you reside **or** have your principal place of business base on Registry of Motor Vehicle registration records as of that assessment date. The excise valuation is a percentage of the manufacturer's recommended list price of the vehicle when new (not the sales price or current market value). The percentages are: 50% for the calendar year before the model year, 90% for the model year, 60% for the second year, 40% for the third year, 25% for the fourth year, and 10% for the fifth and following years. Excises for vehicles registered after January 1 are pro-rated from the first day of the month the vehicle is registered until December 31.

**ABATEMENTS.** You may be entitled to an abatement (or a refund if the excise has been paid) if the vehicle is valued at more than the percentage of manufacturer's list price that applies for the calendar year. Abatements may also be granted if you (1) transfer ownership of the the vehicle, (2) move out of Massachusetts, (3) reregistered the vehicle, or (4) report the theft of the vehicle, during the calendar year. Abatements for those reasons may also require you to cancel or transfer the registration, report the plate lost or stolen, or take other action in that year. You are not entitled to an abatement if you (1) cancel your registration and retain ownership of the vehicle, or (2) move to another Massachusetts city or town, during the calendar year. Abatements are pro-rated from the first day of the month after the last eligibility requirements takes place until December 31. NO excise may be reduced to less than \$5.00. No abatement or refund of less than \$5.00 may be made.

**DEADLINE.** Your abatement application must be filed with the Board of Assessors on or before December 31 of the calendar year following the excise year (or 30 days after the bill is issued if that date is later). **This deadline cannot be waived by the Assessors any for reason. If your application is not filed on time, you lose all rights to an abatement and the assessors cannot by law grant you one.**  
**An application is filed when received by the assessors.**

**PAYMENT.** Filing an application does not stay the collection of your excise. Failure to pay the excise when due may subject you to interest, charges and and collection action, including non-renewal of your registration and driver's license. To avoid any collection charges or action, you must pay the excise in full within 30 days of the bill's issue date. You will receive a refund if an abatement is granted.

**DISPOSITION.** The assessors have 3 months from the application filing date to act unless you agree in writing to their request to extend the action period for a specific time. If the assessors do not act on your application within the original or exteded period, it is deemed **denied**. You will be notified in writing if an abatement has been granted or denied.

Contact the Assessor's office if you have any questions about your bill or abatement rights. (413)267-4120 FAX (413)267-3726